



November 15, 2006

Christine M. Goodwin
Treasurer and Town Collector
Town Hall
101 Main Street
Ashland, MA 01721-1191

Re: Tax Title Property – Oregon Road Rear
Our File No. 2006-305

Dear Ms. Goodwin:

We acknowledge receipt of your letter and apologize for the delay in responding. You wrote that new information has disclosed errors affecting the validity of a tax title. You requested advice as to possible future action by town officials.

The validity of the tax title is questioned because of errors in the assessment and the proceeding for the tax taking. As a general matter, such errors do not invalidate a tax title if they are not substantial or misleading as stated in Chapter 60 Section 37. In the case at hand, the parcel was properly assessed for FY 1987 to Randall, Sheridan, Mason & Garrahan. Subsequently, on January 23, 1986 the parcel was sold to Dennis W. Paul. Nevertheless, fiscal year 1988 to 2000 taxes continued to be assessed to the former owners who are partners in a law firm. The collector made a tax taking on June 25, 1991. There were several errors in the description of the land: the Book and Page references for the title were incorrect on the tax bill and the instrument of taking, and the land is described as Oregon Road Rear in the assessment and as "Off Oak Oregaon Rd." in the tax taking. However, the one acre area and value were correct. The instrument of taking for fiscal years 1987 to 1990 also failed to list the supposed present owner. Further complications appear since the parcel was sold to Linda Paul, Trustee of Dunkin Realty Trust on February 10, 2000. The assessors, however, continued to assess the parcel to the members of the law firm.

Under the circumstances presented, the collector should disclaim the taking. The assessors should then reassess the taxes for fiscal years 1988 to the present to the owner as of the applicable January 1. Chapter 59, Section 77. Bills for each year should be issued to the proper owner for the assessed taxes and accrued interest. If the bills are not paid, demands should be issued. A new taking can be made for those years for which the town still has a lien. Under Chapter 60, Section 37, the conveyances led to loss of the lien for all

years except fiscal years 2003 to the present, and the lien for fiscal year 2003 must be perfected by December 31, 2006 or it will expire. For the other years, the assessed owner is personally liable for the tax. If due to the passage of time or other reasons, the collector is unable to enforce the personal liability by suit, set-off, license revocation or other remedies, the assessors may submit a request for authority to abate under Chapter 58, Section 8 on the grounds the taxes are uncollectible.

Once the assessors reassess and the collector retakes the parcel, then the town treasurer ninety days thereafter could submit a new Land of Low Value application.

We hope this information proves helpful.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen Colleary". The signature is fluid and cursive, with the first name "Kathleen" and last name "Colleary" clearly distinguishable.

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC